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August 12, 2004

BY HAND

Mary L. Cottrell, Secretary
Massachusetts Department of Telecommunications
and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: Fitchburg Gas and Electric Light Company, D.T.E. 04-48

Dear Ms. Cottrell:

Enclosed for filing in the above-referenced proceeding, please find an original and four (4) copies of Fitchburg Gas and Electric Light Company's remaining responses to the Department's First Set of Document and Information Requests.

DTE-1-5	DTE-1-6	DTE-1-7	DTE-1-8
DTE-1-9	DTE-1-10	DTE-1-11	DTE-1-12

Please let me know if you have any questions.

Very truly yours,

Scott J. Mueller

SJM:cac
Enclosures
cc: Caroline Bulger, Hearing Officer (1 copy)
Wilner Borgella, Jr., Asst. Attorney General (4 copies)
Joseph Passaggio, Rates and Revenue Division (3 copies)
Paul Osborne, Rates and Revenue Division (3 copies)

Request No. DTE 1-5

Refer to Page 20 of Exhibit LMB-1. Please provide any letters, memoranda, reports or other written documents in which the Company's auditors communicated to the Company that Regulatory Asset accounting treatment for pension and PBOP expenses was necessary to avoid taking "significant charges to its equity and current expenses."

Response: The Company's auditors, Grant Thornton LLP, have not communicated in writing to the Company on the specific issue of the Regulatory Asset accounting treatment for Pension and PBOP. However, there have been numerous discussions of the topic between the Company and its auditors. Specifically, the Company's requests for accounting orders in letters to the Department on December 15, 2003 and December 20, 2002 concerning the Regulatory Asset accounting treatment of the Company's Pension and PBOP expenses were based upon discussions with the Company's auditors. In those letters, the Company requested, and was subsequently granted, Regulatory Asset accounting treatment for the Company's Pension and PBOP liabilities and expenses above those currently recovered in base rates.

A principle reason necessitating the request for these accounting orders was the effect on Pension and PBOP liabilities and expenses of significant declines in the equity markets and a substantial decline in interest rates in recent years. That volatility in the capital markets would have required the Company to record a significant charge to equity if the Company were not a regulated enterprise. The approval of the accounting orders allowed the Company to avoid significant pension accounting-related swings in its debt/equity ratios and the resulting negative impact on the Company's capitalization, credit quality, and borrowing costs.

In discussions between the Company and its auditors about those accounting matters, Grant Thornton has made clear to the Company that if Regulatory Asset treatment of the Company's Pension and PBOP expenses were not available to the Company, the Company would have incurred a significant charge to its equity and current expenses.

Person Responsible: Laurence M. Brock **Date: August 12, 2004**

Request No. DTE 1-6

Please refer to Page 20 of Exhibit LMB-1. Is the Company's proposed mechanism the only acceptable means of satisfying the requirements of FAS 71? If the response is negative, please provide other methods which would satisfy the requirements of FAS 71.

Response: No. The Company could maintain its Pension and PBOP related Regulatory Assets and avoid a charge to equity by promptly filing rate cases. This would be a recurring short term solution available to the Company. However, due to the high degree of volatility in these expense categories and the incremental cost of filing base rate cases, this alternative does not represent a practical long term solution on a cost/benefit basis for the Company's customers. As the Department has recognized in recent precedent addressing the recovery of pension and PBOP costs though the implementation of annual adjustment factors to recover these costs (discussed on pages 15 to 18 of my prefiled testimony in this proceeding), continually filing base rate cases due to Pension and PBOP expense fluctuations does not address the "Department's chronic dilemma of setting a representative level for pension costs and resolving the incongruity amongst FASB standards, ERISA/IRS, and regulatory ratemaking" and does not achieve a balance where ratepayers are only paying the actual annual costs of the Company to provide Pension/PBOP benefits.

Person Responsible: Laurence M. Brock **Date: August 12, 2004**

Request No. DTE 1-7

Refer to Page 22 of Exhibit LMB-1. Discuss the Company's incentive to minimize pension and PBOP costs in the future should the Department allow the Company's requested dollar for dollar recovery of pension/PBOP costs as well as carrying charges on both the Average Prepaid Amount and the Past Period Reconciliation Amount.

Response: The Company's primary incentive to minimize Pension and PBOP costs is to keep this component of retail rates as low as possible so that total retail rates are as low as possible for our customers.

The proposed PAF annually reconciling rate mechanism provides the best incentive to the Company to minimize Pension and PBOP costs in the future by encouraging the Company to pre-fund its Pension/PBOP obligations in order to maximize the funding of these obligations from tax deductions and tax advantaged investment growth, thereby minimizing the future amounts required to be collected from ratepayers.

The proposed PAF is meant to achieve a balance where the ratepayers are only paying the actual annual costs of the Company to provide Pension/PBOP benefits. The ratepayers would pay no more and no less than that annual cost. The carrying charges on both the Average Prepaid Amount and the Past Period Reconciliation Amount work both ways between the Company and the ratepayers. When the Company funds more than it collects, then it earns a carrying charge from the ratepayers. When the Company funds less than it collects, then it pays a carrying charge to the ratepayers.

Person Responsible: Laurence M. Brock **Date: August 12, 2004**

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company d/b/a Unitil
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Request No. DTE 1-8

Refer to Page 24 of Exhibit LMB-1. Please explain why the amount of PBOP expense has been adjusted for construction overheads.

Response: Each accounting period, an amount of Pension and PBOP expenses is charged to construction overheads. The amount is determined as a ratio of construction-related payroll to total payroll for the period. Amounts chargeable to construction overheads are capitalized to Utility Plant Assets and become part of rate base which is recovered separately and over a longer term than Utility operating expenses. Therefore, the Company's calculation of annual Pension and PBOP expenses to be recovered through the proposed PAF is adjusted for amounts chargeable to construction overheads.

Person Responsible: Laurence M. Brock **Date: August 12, 2004**

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company d/b/a Unitil
Docket No: D.T.E. 04-48
Department's First Set of Document and Information Requests

Request No. DTE 1-9

Refer to Schedule LMB-4. Please provide all work papers, calculations, assumptions, etc. used to substantiate that the Company's electric division base rates include $26,891 in Unitil Service PBOP expense, and that the Company's gas division base rates include $14,410 in Unitil Service PBOP expense.

Response: The work papers which substantiate the amount of Unitil Service PBOP expense included in the electric and gas division base rates are provided as Attachment: D.T.E.-1-9(1), pp.1-2. In responding to this request, a transcribing error was discovered and corrected on Schedule LMB-4 (Revised 8.12.04) also attached hereto. Correction of the transcribing error (on lines 6 and 8 of Schedule LMB-4) resulted in a decrease to the total PBOP expense currently recovered in base rates and a corresponding increase to the proposed 2005 PAF of $7,790.00 as shown on Line 31 of Schedule LMB-1 (Revised 8.12.04) attached hereto. Schedule LMB-4 (Revised 8.12.04) now shows the correct percentage for the "Unitil Service Charges to FG&E as a % of Total Charges" on Line 6 and the correct percentage for "Amounts chargeable to capital" on Line 8. The calculation of those percentages is shown on Attachment D.T.E.-1-9(1)

Substantiation for the amounts of Unitil Service PBOP expenses included in the electric and gas division base rates, $20,584.00 and $11,030.00 respectively, as shown on Schedule LMB-4 (Revised 8.12.04) is provided on Attachment: D.T.E.-1-9(1), pp.1-2. On page 1 of that attachment, the amounts of SFAS 106 and PBOP expense recorded by Unitil Service ("USC") in 2001 are shown and the source of these figures is the Unitil Service 2001 General Ledger. On page 2 of that attachment, the calculation of the percentage of those Unitil Service PBOP expenses that are attributable to FG&E is shown and the source of those figures is the USC Time & Billing System for 2001. As discussed above, these percentages were originally transcribed incorrectly and have been corrected on Schedule LMB-4 (Revised 8.12.04) attached hereto. As a result, further revisions were required to Schedule LMB-3 (Revised 8.12.04) and Schedule LMB-1 (Revised 8.12.04) also attached.

Person Responsible: Laurence M. Brock **Date: August 12, 2004**

FITCHBURG GAS & ELECTRIC LIGHT COMPANY
USC PBOP EXPENSES
2001

Source: USC 2001 General ledger

2001 Description	2001 USC General Ledger Acct #	2001Total
USC SFAS 106 Expense per Actuary	12-30-03-00-926-09-00	$ 39,869
USC PBOP Expense paid to URT	12-30-03-00-923-03-00	$ 59,100

FITCHBURG GAS & ELECTRIC LIGHT COMPANY
USC Outside Servıces Analysis
December, 2001

Source: USC Tıme & Billing System

2001 USC Services	Unitil Energy Systems, Inc.	Fitchburg G & E Combined	Charges to Others	Labor & Overhead Total
USC Labor & Overhead Charged	$ 9,130,953	$ 6,862,997	$ 1,220,341	$ 17,214,291
USC Labor & Overhead Charged %	53 04%	39.87%	7 09%	100 00%
USC Labor & Overhead Capıtalized $	$ 1,946,729	$ 1,364,335		
USC Labor & overhead Capıtalized %	21 32%	19 88%		

Fitchburg gas and Electric Light Company

Pension/PBOP Adjustment Factor Calculation for 2005*

$PAF_x = (RA_x + cc(URD_x + APPA_x - DTA_x) + PPRA_x) / FkWh_x \text{ or } FTherm_x$

Line No	Description	Electric	Gas	Total	Reference
A1	Gas/Electric Allocation Factor - FG&E Payroll/Labor	58.43%	41.57%	100 00%	
I	**Calculation of Reconciliation Adjustment: RA_x**				
1	Unamortized Reconciliation Deferral at 12/31/03 (Year-Begin)	$ 214,512	$ 197,998	$ 412,510	Schedule LMB - 3 L 9
2	2004 Pension & PBOP Expense	1,267 601	831 409	2,099,010	Schedule LMB - 2, L 21
3	Less Pension & PBOP Expense in Base Rates	392,404	202,272	594,677	Schedule LMB - 4, L 13
4	2004 Reconciliation Deferral	875,197	629 137	1,504 333	L 2 - L 3
5	Less Reconciliation Adjustment for 2004	-	-	-	No RA_x in 2004
6	2004 Unamortized Reconciliation Deferral (Year-End)	1,089,708	827,135	1,916,843	L 1 + L 4 - L 5
7	**Reconciliation Adjustment for 2005**	**$ 363,236**	**$ 275,712**	**$ 638 948**	L 6 / 3 years
II.	**Calculation of Carrying Charge. cc ($URD_x + APPA_x - DTA_x$)**				
8	Cost of capital factor	**11.10%**	**11 10%**		Schedule LMB - 6 L 4
9	2004 Unamortized Reconciliation Deferral (Year-End)	$ 1 089 708	$ 827 135	$ 1 916,843	L 6
10	Deferred Tax on Unamortized Reconciliation Deferral	414 416	314 559	728 975	L 9 * 0 3803
11	Unamortized Reconciliation Deferral Subject to Carrying Charge	$ 675,292	$ 512,575	$ 1 187 868	L 9 - L 10
12	**Carrying Charge on Unamortized Reconciliation Deferral**	**$ 74,957**	**$ 56,896**	**$ 131,853**	L 11 * L 8
13	Prepaid Pension @ 12/31/03	$ 2 284,943	$ 1,625,622	$ 3,910,565	Exhibit LMB-4 p 1, * A1
14	Prepaid Pension @ 12/31/04	2 165,512	1 540 652	3 706,164	Exhibit LMB-4 p 1 * A1
15	2004 Average Prepaid Pension Amount	2,225,227	1,583 137	3 808,365	(L 13 + L 14) / 2
16	Deferred Tax on Prepaid Pension Amount	846,254	602,067	1,448,321	L 15 * 0 3803
17	Prepaid Pension Amount Subject to Carrying Charge	$ 1,378,973	$ 981,070	$ 2,360 043	L 15 - L 16
18	Prepaid PBOP @ 12/31/03	$ (226,729)	$ (161,307)	$ (388,036)	Exhibit LMB-4, p 2, * A1
19	Prepaid PBOP @ 12/31/04	$ (778,927)	$ (554,168)	$ (1,333,095)	Exhibit LMB-4 p 2, * A1
20	2004 Average Prepaid PBOP Amount	(502,828)	(357,737)	(860,566)	(L 18+ L 19) / 2
21	Deferred Tax on PBOP Amount	(191 226)	(136,047)	(327,273)	L 20 * 0 3803
22	Prepaid PBOP Amount Subject to Carrying Charge	$ (311,603)	$ (221,690)	$ (533,292)	L 20 - L 21
23	**Carrying Charge on Average Prepaid Amount**	**$ 118,478**	**$ 84,291**	**$ 202,769**	(L 17 + L 22) * L 8
24	**Total Carrying Charges**	**$ 193,436**	**$ 141,187**	**$ 334,623**	L 12 + L 23
III.	**Past Period Reconciliation Amount· $PPRA_x$**				
26	2004 Actual Pension/PBOP Adjustment Amount	$ -	$ -	$ -	No PAF in 2004
27	Less 2004 Actual Pension/PBOP Adjustment Revenue	-	-	-	No PAF in 2004
28	Prior Period Reconciliation Amount	$ -	$ -	$ -	L 26 - L 27
29	Interest at Prime rate	-	-	-	Per 220 C M R ¶ 6 08(2)
30	**Past Period Reconciliation Amount**	**$ -**	**$ -**	**$ -**	L 28+ L 29
IV	**Forecasted Pension Adjustment Factor:**				
31	**Forecasted Pension/PBOP Adjustment Amount for 2005***	**$ 556,672**	**$ 416,899**	**$ 973,570**	L 7 + L 24 + L 30
32	Forecasted kWh sales and Therm sales units	547 191,749 kiloWatt hours	26,122,700 Therms		Per Company Forecast
33	**Pension/PBOP Adjustment Factor for 2005***	**0 00102**	**0 0160**		

* Effective 1/1/05 for Electric 11/1/04 for Gas

Fitchburg gas and Electric Light Company
Pension/PBOP Expense Unamortized Reconciliation Deferral
at 12/31/2003

Line No	Description	Electric		Gas		Total		Reference
	I. Calculation of Pension Expense Regulatory Asset Deferral at 12/31/2003							
1	Total 2003 FG&E Pension Expense	$	213,171	$	135,030	$	348,202	Schedule LMB - 5, L 19
2	Pension Expense Allowed in the Test Year		-		-		-	Schedule LMB - 4, L 11
3	**Pension Expense Deferral for 2003**	**$**	**213,171**	**$**	**135,030**	**$**	**348,202**	L 1 - L 2
	II. Calculation of PBOP Expense Regulatory Asset Deferral at 12/31/2003							
4	Total 2003 FG&E PBOP Expense	$	393 745	$	265,240	$	658,985	Schedule LMB - 5, L 20
5	PBOP Expense Allowed in the Test Year		392,404		202,272		594,677	Schedule LMB - 4, L 12
6	**PBOP Expense Deferral for 2003**	**$**	**1,340**	**$**	**62,968**	**$**	**64,308**	L 4 - L 5
	III. Calculation of PENSION/PBOP Unamortized Reconciliation Deferral at 12/31/2003							
7	**Pension Expense Deferral for 2003**	$	213,171	$	135,030	$	348,202	L 3
8	**PBOP Expense Deferral for 2003**		1,340		62,968		64,308	L 6
9	**Unamortized Reconciliation Deferral at 12/31/2003**	**$**	**214,512**	**$**	**197,998**	**$**	**412,510**	L 7 + L 8

Fitchburg gas and Electric Light Company
Pension/PBOP Expense in Base Rates

Line No	Description	Electric	Gas	Total	Reference
A2	USC Services Allocation	65 11%	34 89%	100 00%	
	I Calculation of Pension Expense in Base Rates				
1	**Pension Expense Allowed in the Test Year**	$ -	$ -	$ -	2001 Cost of Service
	II. Calculation of PBOP Expense in Base Rates				
	II a FG&E PBOP Expense, net				
2	FG&E PBOP Expense in the Test Year	$ 371 820	$ 191 242	$ 563 062	2001 Cost of Service
	II b Unitil Service PBOP Expense allocated to FG&E, net				
3	2001 Unitil Service PBOP (SFAS 106) Expense per Actuary	n/a	n/a	$ 39 869	Per General Ledger
4	2001 Unitil Service PBOP Expense paid to URT	n/a	n/a	59 100	Per General Ledger
5	Total Unitil Service 2001 PBOP Expense			$ 98,969	L 3 + L 4
6	Unitil Service Charges to FG&E as a % of Total Charges	n/a	n/a	39 87%	2001 allocation = 39 87%
7	Total FG&E PBOP Expense net	n/a	n/a	$ 39 459	L 5 * L 6
8	Less Amounts chargeable to capital	n/a	n/a	(7,844)	2001 rate = 19 88%
9	Total Unitil Service PBOP Expense allocated to FG&E net	$ 20,584	$ 11 030	$ 31,615	L 7 - L 8 * A2
10	**II c Total FG&E PBOP Expense in the Test Year**	**$ 392,404**	**$ 202,272**	**$ 594,677**	L 2 + L 9
	III Total PENSION/PBOP Expense in Base Rates:				
11	2001 FG&E Test Year Pension Expense	$ -	$ -	$ -	L 1
12	2001 FG&E Test Year PBOP Expense	392 404	202 272	594,677	L 10
13	**PENSION/PBOP Expense in Base Rates**	**$ 392,404**	**$ 202,272**	**$ 594 677**	L 11 + L 12

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company d/b/a Unitil
Docket No: D.T.E. 04-48
Department's First Set of Document and Information Requests

Request No. DTE 1-10

Please provide for each of the years 1999 through 2003, for both the electric and gas divisions of the Company, the FAS 87/FAS 106 accounting expense; the tax deductible contributions to the pension/post-retirement benefits other than pensions ("PBOP") plans; and the amount collected in rates for pension/PBOP expenses.

Response: Attachment D.T.E.-1-10(1) hereto provides the following information for the years 1999 through 2003 for both the Electric and Gas Divisions of FG&E:

- the SFAS 87 Pension, and SFAS 106 PBOP annual accounting expenses; and the Pension Plan Contributions and the PBOP Benefit Fundings (which are also the tax deduction amounts) by the Company, and
- the Pension and PBOP amounts collected on an annualized basis in rates.

Person Responsible: Laurence M. Brock **Date: August 12, 2004**

FITCHBURG GAS & ELECTRIC LIGHT COMPANY
PENSION/PBOP EXPENSE SUMMARY
1999-2003

		FG&E Electric Division				
	ref	1999	2000	2001	2002	2003
SFAS 87 - PENSION EXPENSE	1	$ 122,251	$ (116,059)	$ (82,978)	$ (46,137)	$ 213,171
SFAS 106 - PBOP EXPENSE	1,2	$ 287,891	$ 303,371	$ 342,312	$ 245,233	$ 393,745
PENSION PLAN CONTRIBUTIONS BY COMPANY	3	$ -	$ -	$ -	$ -	$ 219,113
PBOP BENEFIT FUNDINGS BY COMPANY	3	$ 275,698	$ 292,916	$ 330,160	$ 409,598	$ 489,258

		FG&E Gas Division				
	ref	1999	2000	2001	2002	2003
SFAS 87 - PENSION EXPENSE	1	$ 91,027	$ (102,714)	$ (62,878)	$ (36,695)	$ 135,030
SFAS 106 - PBOP EXPENSE	1,2	$ 157,114	$ 178,858	$ 198,708	$ 144,976	$ 265,240
PENSION PLAN CONTRIBUTIONS BY COMPANY	3	$ -	$ -	$ -	$ -	$ 155,888
PBOP BENEFIT FUNDINGS BY COMPANY	3	$ 148,036	$ 169,605	$ 189,498	$ 232,757	$ 287,940

AMOUNTS COLLECTED IN RATES

			Amount in the Cost of Service	
Rate Proceeding	Rate Effective Period	ref	Pension	PBOP
GAS DIVISION				
D P.U. 98-51	11/30/98-12/2/02		$ 32,952	$ 150,481
D T E 02-24/25	12/2/02 TO PRESENT		$ -	$ 202,272
ELECTRIC DIVISION				
D P U 84-145	1985-10/18/01	4,5	$ 402,110	n/a
D.T.E. 99-118	10/18/01-12/2/02		$ 91,027	$ 157,114
D T E 02-24/25	12/2/02 TO PRESENT		$ -	$ 392,404

1 Amounts presented are net of amounts chargeable to construction overheads

2 Amounts INCLUDE SFAS 106 Expense and URT/PBOP Expense

3 Amounts also represent tax deductions for IRS purposes

4 1985 was a settled rate case and therfore Pension amounts in base rates are not a separately identifiable However this amount was included in the Cost of Service

5 1985 PBOP amounts are not available as this time period pre-dates SFAS 106 and retiree benefits were not a separately identified in the Cost of Service

Request No. DTE 1-11

Refer to Schedule LMB-2. Regarding the calculation of PBOP expense in this schedule, please explain why the Company reduced the per book PBOP expense by the portion applicable to the transition obligation. As part of this response, explain whether a corresponding adjustment should have been made in Schedule LMB-4 when computing the amount of PBOP expenses included in base rates.

Response: In the calculation displayed on Schedule LMB-2, the Company reduced the per book PBOP expense by the portion applicable to the transition obligation before calculating the amount of PBOP expense that is chargeable to construction overheads. The amortization of the transition obligation is a component of annual PBOP expense which relates to the recognition, over time, of the differences between the accounting for PBOP expenses prior to the Adoption of SFAS 106 under the "pay as you go" or cash basis, and the accounting for PBOP expenses at and since the adoption of the full accrual basis of accounting as required under SFAS 106. This Transition Obligation amortization amount is separated from the amounts chargeable to current construction overheads to avoid charging current construction projects for prior period costs.

A corresponding adjustment does not need to be made to Schedule LMB-4 when computing the amount of PBOP expenses included in base rates because there was no amortization of the Transition Obligation recorded in the 2001 base rate test year. The amortization of the Transition Obligation began in the fourth quarter of 2003 concurrent with the adoption of FIN 46 by the Company when the Company assumed the obligations of the Unitil Retiree Trust and applied the accrual accounting required by SFAS 106 to those obligations.

Person Responsible: Laurence M. Brock **Date: August 12, 2004**

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company d/b/a Unitil
Docket No: D.T.E. 04-48
Department's First Set of Document and Information Requests

Request No. DTE 1-12

Refer to NSTAR Pension, D.T.E. 03-47 (2003). Please describe any differences between the NSTAR pension adjustment mechanism that was ultimately approved by the Department and the Company's proposal in this proceeding.

Response: With respect to the calculation of the PAF, the Company has followed the calculations of the NSTAR pension adjustment mechanism approved by the Department as closely as possible and applied the same criteria to the calculations applicable to FG&E as shown in the NSTAR mechanism, with one addition. The Company did add one more line to the PAF calculation on Schedule LMB-1. The purpose of Line 5 in the Calculation of the Reconciliation Adjustment is to allow the Company to roll forward the Unamortized Reconciliation Deferral by subtracting the amount of the deferral which is amortized in the previous year; shown as the Reconciliation Adjustment on Line 7 of the prior year's PAF. There is no amount in the initial year for this amortization, but there will be an amount each year after year 1 of the annual reconciliation.

In developing its pension adjustment mechanism, FG&E relied on NSTAR's compliance tariff filing and schedule for calculating the pension adjustment factor. Differences between the FG&E and NSTAR tariffs are identified in FG&E's filing dated April 30, 2004 under the tab entitled "Redline Tariffs". As shown in its redline tariff for the gas division, FG&E is proposing to change the effective date and filing of its annual PAF to coincide with its Local Distribution Adjustment Clause, instead of a January 1 effective date, to avoid multiple rate changes for customers and for administrative efficiency. Other changes were made to the tariff for clarity only.

With respect to FG&E's redline tariff for the electric division, minor clarifying changes were also made. FG&E is not proposing any changes to the January 1 effective date for the PAF for the electric division since this date already coincides with the effective date for changes in FG&E's electric rate mechanisms. As shown in Section 1.04 (5) of the redlined tariff, FG&E removed language relating to adjusting the Pre-Paid amount for amounts recovered in transmission costs of service. As described in response to AG-1-4, FG&E proposes to exclude prepaid pension/PBOP balances in its transmission cost of service for ratemaking purposes.

Person Responsible: Laurence M. Brock **Date: August 12, 2004**